



Income Taxation of Top Earners in Honduras: Linking Personal & Corporate Taxes

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This review verifies the reproducibility of the exhibits included in the paper “*Income Taxation of Top Earners in Honduras: Linking Personal & Corporate Taxes*”.

Contents in this review:

1. Main findings
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Main findings

- The code was successfully executed on a new computer after:
 1. Updating the global directory.
- The output demonstrates consistent stability across multiple runs. Specifically, executing the code two times consecutively yielded identical results.
- The code takes approximately 10 minutes to run.
- We conducted our reproducibility analysis based on the paper shared by the authors in the package.
- Every exhibit has been reproduced accurately.
- **Reproducibility Summary:**
 - **Data:** Some data is restricted and has not been included in the reproducibility package. For more details, please refer to the README file.
 - **Code:** All code files are included in the reproducibility package but operate from intermediate data, not raw data.
 - **Outputs:** All outputs are generated by code included in the reproducibility package.
 - **Reproducibility verification:** Reviewers used data provided directly by the authors to conduct the reproducibility verification, and this is not included in the public reproducibility package.
 - **Dependencies environment:** The reviewers created a new environment for dependencies using the latest versions available for each dependency at the moment of the review.

List of exhibits and reproducibility status

Results in the Main Section of the Paper

- **Table 1** Reproduced.
- **Figure 1** Reproduced.
- **Figure 2** Reproduced.
- **Figure 3** Reproduced.
- **Figure 4** Reproduced.
- **Figure 5** Reproduced.

Results in the Annex

- **Figure A1** Reproduced.

Reproduction Environment

- Paper exhibits were reproduced in a computer with the following specifications:
 - OS: Windows 10 Enterprise
 - Processor: Intel(R) Xeon(R) Gold 6226R CPU @ 2.90GHz 2.90 GHz (2 processors)
 - Memory available: 32 GB
 - Software version: Stata version 18 MP